EXHIBIT 25

Case 1:18-cv-05775-ERK-TAM Document 126-28 Filed 06/05/24 Page 2 of 16 PageID #: 2147

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

February 15, 2011

5

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361

ATTN: VIVIAN

Client #: 5260/ Invoice: 20642

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2010 CLOSING OF THE BOOKS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,500.00

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Voynow, Bayard & Company, CPAs

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361

ATTN: VIVIAN

Client #: 5260/ Invoice: 21032

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD, RELATED TO CHANGE WITHIN INTERNAL REVENUE CODE SECTION 263A, UNIFORM CAPITALIZATION (UNICAP) INVENTORY COSTS BY ELECTION OF SAFE HARBOR METHODS ALLOWED UNDER REVENUE PROCEDURE 2010-44.

AMOUNT DUE

\$ 1,500.00

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Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5260/ Invoice: 21058

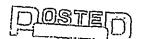
PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2010 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS, PREPARATION OF FEDERAL, STATE AND CITY PARTNERSHIP TAX RETURNS

AMOUNT DUE

s 1,520.00



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Voynow, Bayard, Whyte and Company, LLP 1210 Northbrook Drive

Suite 140 Trevose, PA 19053 215-355-8000

February 22, 2012

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361

ATTN: VIVIAN

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON DECEMBER 31, 2011 CLOSING OF THE BOOKS AND PREPARATION OF FEDERAL, STATE AND LOCAL TAX RETURNS

AMOUNT DUE

\$ 3,750.00

Client #: 5260/

Invoice: 21360

VOYNOW_024370

CONFIDENTIAL

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Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2012

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5260/ Invoice: 21731

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2011 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS, AND PREPARATION OF FEDERAL, STATE AND CITY PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,575.00



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Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

October 1, 2013

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361 ATTN: VIVIAN

Client #: 5260/ Invoice: 22430

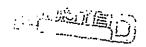
PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2012 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS, PREPARATION OF FEDERAL, STATE AND CITY PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,825,00



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Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

February 6, 2014

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361 ATTN: VIVIAN

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2013 CLOSING OF THE BOOKS AND PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

5 4.100.00

Client #: 5260/

Invoice: 22774

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1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

February 9, 2015

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361 ATTN: VIVIAN

PROFESSIONAL SERVICES:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2014 CLOSING OF THE BOOKS, PREPARATION OF FEDERAL, STATE AND CITY CORPORATE TAX RETURNS AND PROGRESS CHARGE FOR APPLICATION OF NEW TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE <u>\$ 4,800.00</u>

Client #: 5260/

Invoice: 23440

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361

ATTN: VIVIAN

Client #: 5260/ Invoice: 23563

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY REGULATIONS ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING: REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING ASSET DOCUMENTS. PREPARATION OF IRS FORMS 3115 FOR CHANGE IN ACCOUNTING METHOD NUMBERS 21, 184, 186, 187 AND 192 AND ANCILLARY CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY WITH THE FINAL TANGIBLE PROPERTY REGULATIONS.

AMOUNT DUE

\$1,500.00

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive Suite 140 Trevose, PA 19053 215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361

ATTN: VIVIAN

Client #: 5260/ Invoice: 23562

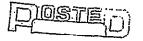
PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2014 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL, STATE AND CITY PARTNERSHIP TAX RETURNS

AMOUNT DUE

5 1,970.00



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Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

03/04/2016 Client: 5260

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU, ATTN: VIVIAN K 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 346

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015 CLOSING OF THE BOOKS AND PREPARATION OF PARTNERSHIP TAX RETURNS. 4,580.00

Invoice Total

\$4,580.00

Date	Туре	Reference	Debît	Credit	Balance
03/01/16	Beginning E	Balance			\$0.00
03/01/16 03/04/16	Invoice #114 Invoice #346		500.00 4,580.00		500.00 5,080.00
03/04/16	Amount Due	3		_	\$5,080.00

CONFIDENTIAL

VOYNOW_024326

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Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140
Trevose, PA 19053
admin@voynowbayard.com
215-355-8000

09/06/2016 Client: 5260

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU, ATTN: VIVIAN K 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 1191

PROFESSIONAL SERVICES:

2,120.00

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2015 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL, STATE AND CITY PARTNERSHIP TAX RETURNS

invoice Total

\$2,120.00

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Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

02/06/2017 Client: 5260

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU, ATTN: DEBBIE 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 2373

PROFESSIONAL SERVICES:

4,600.00

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2016 CLOSING OF THE BOOKS AND PREPARATION OF PARTNERSHIP TAX RETURNS.

Invoice Total

\$4,600.00

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Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140 Trevose, PA 19053 admin@voynowbayard.com 215-355-8000

07/31/2017 Client: 5260

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 3203

PROFESSIONAL SERVICES:

2,220,00

FINAL BILLING FOR WORK COMPLETED ON DECEMBER 31, 2016 CLOSING OF THE BOOKS, PREPARATION OF TAX WORKPAPERS AND PREPARATION OF FEDERAL, STATE AND CITY PARTNERSHIP TAX RETURNS

Invoice Total

\$2,220.00

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Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140
Trevose, PA 19053
admin@voynowbayard.com
215-355-8000

07/31/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC D/B/A STAR SUBARU 206-26 NORTHERN BLVD BAYSIDE, NY 11361 Invoice: 3195

PROFESSIONAL SERVICES:

2,390.00

PREPARATION AND FILING OF INTERNAL REVENUE SERVICE FORMS 8886, FOR TAX YEARS 2013-2016 REQUIRED BY INTERNAL REVENUE NOTICE 2016-66 FOR THE COMPANIES PARTICIPATION IN REINSURANCE ACTIVITIES WITH, AND PREMIUM REMITTANCES INTO, STAR REINSURANCE COMPANY LTD FOR EXTENDED WARRANTY AND OTHER AFTERSALE PRODUCTS ALLOWED UNDER IRS TECHNICAL ADVICE MEMORANDUM 200453012. AS WELL AS THE GATHERING OF INFORMATION REQUIRED TO COMPLETE THE REQUIRED FORMS.

Invoice Total

\$2,390.00